

**Appendix A / Table 2: Tabulation of Comparable Responses**

1994 Question Number	1997 Question Number	2003 Question Number	Topic	Response	UNITED STATES			CANADA			<i>Note:</i>		
					Numbers of Responses			Numbers of Responses					
					1994	1997	2003	1994	1997	2003			
2	2	2	Frequency of Ratio Studies	Annual	35	41	41	1	6	8			
				1 per 2 years	5	4	0	0	0	0			
				1 per 3 years	1	0	0	1	1	1			
				Other	5	7	10	5	4	2			
				None/Unknown	0	0	0	0	1	1			
3	3	3	Who does study?	State or Province/Territory only	26	29	38	6	3	7			
				Local only	4	7	7	0	3	1			
				Contracted to private or university	14	14	4	1	4	2			
				Other	2	2	2	0	1	3			
4	4	4	What does study include?	Sales only	20	23	25	5	8	8			
				Appraisals only	5	4	2	0	0	1			
				Both Sales & Appraisals	21	25	24	2	3	1			
4a	4a	4a	If both, combined?	Yes				24				0	
4b	4b	4b	Who selects samples?	State or Province/Territory				35				6	
				Local				14				5	
4c	4c	4c	Who validates sales?	State or Province/Territory				23				7	
				Local				24				3	
5	5	5	Personal Property (PP) Taxable?	Yes	37	40	40	3	6	3			
5a	5a	5a	PP Ratio Study conducted?	Yes	9	8	7	0	0	0			
5b	5b	5b	For PP Ratio Study, do you use Sales, Appraisals, or Both?	Sales only				0					
				Appraisals only	7	8	7						
				Both Sales & Appraisals	1	0	0						
		5c	PP Ratio Study, if both, combined?										
5c	5c	5d	How is PP ratio study used?										
		5e	PP Appraisal Techniques	Deprc. or econ. life tables				7					
				Iowa curves				2					
				Other				1					

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					1994	1997	2003	1994	1997	2003	
		6	Intangible Personal Property								
8	6	6a	Statutory Exemption?	Yes	25	32	37	3	4	6	
				No	17	15	9	4	4	6	
		6b		Capital Stock			32			3	
				Bonds			33			3	
				Deposits			33			3	
				Contracts and contract rights			34			3	
				Copyrights			35			3	
				Custom computer programs			29			3	
				Customer lists			34			3	
				Goodwill			30			3	
				Licenses			34			3	
				Patents			35			3	
				Rights-of-way			22			2	
				Trademarks			35			3	
				Trade secrets			35			3	
				Other			6			1	
6	7	7	Procedure audit in lieu of ratio study?	Yes	19	17	22	2	3	3	
	7a	7a	If yes, which categories?								
	7c	7b	Ratio study + Procedural Audits = Compliance?	Yes		25	26		4	5	
	7b	7c	Can equalization or reappraisal be ordered from audits?	Yes	11	14	15	2	5	4	
		8	Disclosure								
7	8a	8a	Legal Requirement?	Yes	30	35	37	6	9	11	
				State or Province/Territory			2			11	
				Local assessors			8			2	
				Both			20			5	
		8b	Disclosure occurs when?	At deed recording			35			11	
				Within statutory time period			4			0	
				Other			3			0	
		8c	Are documents tracked?	Yes			31			8	
		8d	Type of disclosure document?	Sale price statement			17			10	
				Comprehensive questionnaire			7			0	
				Both			7			1	
				Other			8			0	

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					1994	1997	2003	1994	1997	2003	
7a	8a	8e	Is disclosure confidential?	Yes	9	6	8	3	4	4	
				No			39	4	7	8	
7b	8b	8f	Value-related fee?	Yes	30	36	34	5	10	10	
7c	8c	8g	Mandatory recordation?	Yes	28	25	26	5	8	10	
			If yes, recordation occurs at what jurisdictional level?	State or Province/Territory			10			6	
				Local			14			1	
				Both			3			0	
		8h	Legal penalties for falsifying?	Yes			35			9	
				No			8			2	
				No element of disclosure?		3	4	2	0	0	0
9	9	9	Verified sales price adjusted?	Yes	33	34	32	6	9	9	
			Adjust for:	Time	14	15	18	4	9	4	
				Financing	16	16	15	3	8	5	
				Personal property (chattels)	31	32	26	6	9	4	
				Closing costs	0	5	2	0	1	1	
				Brokerage fees	1	4	0	0	0	1	
				Intangibles	5	11	11	3	1	3	
				Other	7	4	4	0	2	3	
10	10	10	Blanket or global adjustments?	Yes	8	3	3	1	0	0	
			No	36	45	47	6	10	12		
10a	10a	10a	Describe adjustments								
10b	10b	10b	Court cases?	Yes			1				
11	11	11	Purposes of ratio study?	a. Order adjustments	22	27	26	3	4	2	
				b. Equalize funding	30	31	31	1	3	2	
				c. Order reappraisal	22	31	30	2	1	1	
				d. Advise local jurisdictions	35	35	43	7	9	5	
				e. Assist mass appraisal			31			9	
				f. Adjust or equalize CAP	13	18	19	0	0	0	
				g. Other			5			3	
12	12	12	Adjustment procedures?	a. Order trend by class/category	11	14	13	1	2	1	
				b. Trend jurisdiction-wide	5	3	3	1	1	0	
				c. Grace period	2	12	3	0	2	1	
				d. Other	11	4	10	6	3	0	
13	13	13	Assessment uniformity								

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					1994	1997	2003	1994	1997	2003	
13a	13a	13a	Statute / Standard for COD / COV?	Yes	32	34	38	2	8	9	
				No	18	17	13	2	3	3	
		13a	Comparison to IAAO Standard	IAAO '99 Standard			23			5	
				More stringent	6	1	5	1	1	4	
				Less stringent	21	23	21	3	6	3	
13b	13b	13b	Price related bias / PRD standard?	Yes	11	18	22	2	4	6	
				No	35	34	28	4	7	6	
				IAAO Standard .98 to 1.03	8	12	17	2	2	5	
13c	13c		Initiate action re: uniformity?	Yes	30	34	34	4	7	7	
		13c	If so, which actions?	Order reappraisal			23			4	
				Withhold funding			9			0	
				Other action			10			3	
		13d	If yes, reliability measures?	COD			24			4	
				PRD			12			2	
				Both (combined into above totals)							
		13e	Action dependent upon:	Point estimates			17			4	
				Interval estimates			8			0	
14	14	14	Testing assessment level:								
14a	14a	14a	Allowable variance?	Yes	33	34	34	5	7	5	
				No	13	18	17	2	4	7	( c )
			Variance permitted:	+ or - 10%	11	15	16	1	4	1	
				+ or - 5%	5	6	6	2	2	2	( d )
				Other	17	17	9	2	1	1	
14b	14b	14b	If yes, variance set by statute?	Yes	15	18	19	0	1	3	
				No	17	15	18	3	3	2	
			If no, legal authority?	Administrative rule			8			1	
				Other			7			0	
	14c	14c	Confidence intervals:								
14e	14d	14d	Measures of level: Calculate	Arithmetic Mean	32	39	36	5	8	8	
				Median	38	43	38	6	10	9	
				Weighted (aggregate) Mean	35	40	39	4	6	7	
				Geometric Mean	4	2	5	0	2	1	
				Other	4	1	2	0	0	0	
			Measures of level: Equalization	Arithmetic Mean	5	11	7	0	2	1	
				Median	19	33	30	0	4	2	
				Weighted (aggregate) Mean	19	21	19	1	3	2	
				Geometric Mean			1			1	
				Other			0			0	

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	14e	14e	Test for statistical normality?	Yes		13	13		4	4		
14c	15	15	Testing reliability									
14d	15a	15a	Is compliance based upon:	Point estimates	unknown	26	19		5	3		
			Confidence intervals		13	18	20		1	6		
			15b	If yes, which test?	95% confidence level			17			4	
					90% confidence level			5			2	
					Other confidence level			0			0	
14d	15b	15c	Is a sample mean ratio of 85%, with a 95% confidence interval between 75% and 95%, in compliance?	No			28			2		
				Yes, confidence interval overlaps		11	13		1	5		
	15c	15d	Revise if COD showed poor uniformity?	No change		33	16		1	0		
				May lower level of confidence			2			0		
				May use point estimate only			3			0		
				May review level measures			7			0		
				May use additional info			16			0		
15	16	16	Residential non-ag property appraised at 100% of current fair market value?	Yes	17	22	23	6	6	8	( e )	
15a	16a	16a	Property appraised as of a constant base year?	Yes	5	13	13	2	5	5		
	16b		Are property values updated during an interim year?	Yes		18	14		5	5		
		16b	Can local jurisdictions establish different assessment ratios?	Yes			10			0		
15b	16c	16c	Statutorily set ratios	Residential @ 100% of FMV			23			8		
				Farmland @ 100% of FMV			12			7		
				Commercial @ 100% of FMV			30			10		
				Industrial @ 100% of FMV			30			10		
				Utilities @ 100% of FMV			29			5		
				Personal Prop. @ 100% of FMV			18			0		
				Railroads @ 100% of FMV			23			3		
				Minerals @ 100% of FMV			17			2		

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17	17	17	Ratio Study Samples									
	17a	17a	Stratification	Range of values?		11	18			4		
				Geographic neighborhood?		20	16			9		
				School district?		4	8			1		
				City (Municipality)		1	12			4		
				County			25			2		
	17a			Other factors?			12			4		
16a	17b	17b	Smallest sample	less than 5	4	8	7	1	2	3		
				5 to 9	7	8	10	2	1	1		
				10 to 19	3	4	10	2	1	3		
				20 to 30	9	13	5	0	3	1		
				greater than 30	4	3	10	0	1	2		
				other	19	16	9	2	3	1		
		17c	17c	Sample size quotas or goals?	Yes	12	11	20	0	2	1	
		17d	17d	Do you identify outlier ratios?	Yes		26	35		6	9	
		17e	17e	If outliers, what action taken?								
		17f		Determine Representativeness?	Yes		21	32		4	5	
	17a	17f	If yes, which apply?	Stratify by geographic area		21	21		7	4		
Stratify by property class				Most	29		5	4				
Stratify by value range				11	16		5	3				
Other					6			2				
					16			3				
				10				3				
				10					1	(f)		
17	19	19	Legal action re: ratio study?	Yes	30	32	37	1	4	3		
		Legend										
<b>Notes:</b>												
(a)		Question 8 Disclosure: The total for the US for 1997 was revised to reflect an error in tabulating Oregon's response, which should have been counted as a 'Yes'.										
(b)		Question 8 Disclosure: The total for the US for 2003 includes the additions of Pennsylvania and, effective July 2003, New Mexico.										
(c)		Question 14a Allowable variance: Not shown are responses to the 1992 survey, which total 19 'No' US answers to this portion of the question.										
(d)		Question 14a + or - 5% variance: Not shown are responses to the 1985 survey, which total 7 US responses to this portion of the question.										
(e)		Question 16 Assessments = 100% of MV: US responses were edited so that the 'Yes' count reflects only those jurisdictions whose assessment level equals 100% of current (2002 or 2003) market value for all residential properties.										
(f)		Question 18 Sales chasing: The 1997 responses to this question were not compiled for either US or Canada.										